



Notice of Referral to the Office of Dispute Resolution

You may use this form to appeal the notice of determination made by the Department of Revenue's Business and Income Taxes Division. This division issues a notice of final determination after receiving a request for informal review of a tax adjustment. You need to file this form with the Office of Dispute Resolution within 15 days of the date on the notice of the division's final determination.

For more information about the appeal process, visit the tax appeal process section at revenue.mt.gov. If you need additional help, call us toll-free at 1-866-859-2254 (in Helena 444-6900) Monday through Friday, 8 a.m. to 5 p.m.

1. Taxpayer Information

| | | | |
|---------------------------------------|-------------------|---------------|----------------------|
| Name of Taxpayer(s) or Contact Person | | SSN | <input type="text"/> |
| Address | | FEIN | <input type="text"/> |
| City | State | Zip Code | |
| Spouse's Name (if joint liability) | | Spouse's SSN | |
| Telephone Number | Fax Number | Email Address | |
| Tax Type(s) | For Tax Period(s) | Account ID | |

2. Authorization of Representative

If you would like to have another individual represent you during the informal review, please provide the basic information below and attach a completed Power of Attorney form. You can find the Power of Attorney form in the downloadable forms section at revenue.mt.gov or call us toll-free at 1-866-859-2254 (444-6900 in Helena). Federal Form 2848 is also acceptable if the "Tax Matters" section identifies the Montana tax type, form number and years that the representative is authorized to discuss with the department.

| | |
|------------------------|------------------|
| Name of Representative | Telephone Number |
|------------------------|------------------|

3. Basis for Objection

As required by law, you need to provide a written explanation of the basis for your objection. Please attach a copy of your Request for Informal Review (Form APLS101F) and/or a factual statement for each disputed issue in your written explanation. Use the space below and additional sheets as necessary. Failure to provide an explanation of the basis for your objection may result in denial of your request.

Date of the Business and Income Taxes Division's Notice of Determination _____

The following issues are the basis for objection:

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| | | |
| | | |
| Signature of Taxpayer or Authorized Representative | Title | Date |
| Spouse's Signature (if joint liability) | | Date |

Please mail this form to Montana Department of Revenue, PO Box 5805, Helena, MT 59604-5805 or email to dordisputeresolution@mt.gov